

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiffs

vs.

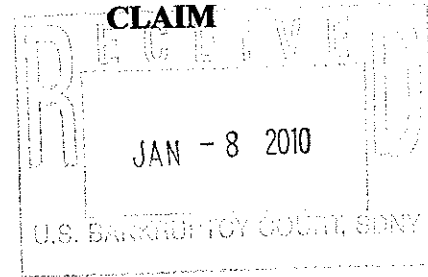
BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

**OBJECTION TO TRUSTEE'S
DETERMINATION OF
CLAIM**



Claimants:

- 1) **Claim Number: 004644**, Kathy G. Walsh, General Partner;
- 2) **Claim Number: 004649**, Kathy G. Walsh;
- 3) **Claim Number 005362**, Walsh Family Trust #2;
- 4) **Claim Number 004647**, Walsh Family Trust #3;
- 5) **Claim Number 004646**, Robert G. Walsh Family Trust #3;
- 6) **Claim Number 004648**, Robert G. Walsh Family Trust #4;
- 7) **Claim Number 005361**, James R. & Kathleen Walsh;
- 8) **Claim Number 004645**, James R. & Kathy Walsh; and,
- 9) **Claim Number 005360**, Margaret B. Gwinn Trust

WE hereby object to the Notice of Trustee's Determination of Claim dated

December 8, 2009 (the "Determination Letter") and states as follows:

1. I placed funds in the S& Associate General Partnership, and P&S General Partnership, respectively, (the "Investment Groups") to be invested with Bernard L Madoff Investment Securities LLC ("Madoff") and am a customer of Madoff under

the SIPA and entitled to receive \$500,000 in SIPC insurance. 15 U.S.C. Sec. 78111

(2).

2. All conditions precedent to the filing of the claim were met.
3. I have received the Trustee's Determination Letter stating that my claim was denied.
4. I hereby incorporate by reference and thus join in the "Objection to Trustee's Determination of Claim" filed on behalf of S&P Associates General Partnership and P&S Associates General Partnership (The Investment Groups) and each of its members served on January 5th, 2010.

Wherefore and in consideration of the foregoing, I hereby file this written Objection to the Trustee's Determination Letter, request a hearing on the matter, and request full redress as provided by law.

I hereby certify that a copy of the foregoing was served on the Clerk of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York, 10004 and upon Irving H. Picard, Trustee, c/o Baker and Hostetler LLP, Attn: Claims Dept., 45 Rockefeller Plaza, New York, New York, 10111 this 5th day of January, 2010.

Kathleen G Walsh

5280 NE 28th Ave.

Fort Lauderdale, FL 33308

Claim Number: 004644, Kathy G. Walsh, General Partner;

Claim Number: 004649, Kathy G. Walsh;

James R. Walsh, Trustee

James R. Walsh, TRUSTEE for the following Trusts

706 Lakeside Circle

Pompano Beach, FL 33060

Claim Number 005362, Walsh Family Trust #2;

Claim Number 004647, Walsh Family Trust #3;

Claim Number 004646, Robert G. Walsh Family Trust #3;

Claim Number 004648, Robert G. Walsh Family Trust #4;

James R. Walsh Kathleen M Walsh

706 Lakeside Circle

Pompano Beach, FL 33060

Claim Number 005361, James R. & Kathleen Walsh;

Claim Number 004645, James R. & Kathy Walsh; and,

Margaret B. Gwinn TTE

TRUSTEE,

211

~~706~~ Lakeside Circle

Pompano Beach, FL 33060

Claim Number 005360, Margaret B. Gwinn Trust